

AN APPROACH FOR IMPLEMENTATION OF E-DECLARATION OF FOREIGN TRADE GOODS IN UKRAINE

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Novadays, it is impossible to imagine the work of customs authorities without a strong information and technical support. E-document administration has become an integral part of electronic interaction, both with participants of foreign economic activity, and customs authorities of foreign countries.

Modern information technologies allow to form corresponding services for participants of foreign economic activities and for the state bodies that serve foreign trade turnover, as well as promote the development of architecture of the information bases and mechanisms of their interaction, which, in turn, minimizes the influence of the state bodies on the foreign economic activity and the possibility for abuse of their employees.

The use of information technology in the activities of modern customs improves and facilitates the process of customs clearance and customs control, increases the throughput capacity of the checkpoints at the state border. The information system of customs bodies is one of the largest information systems in the country. The general state of modern information technologies development in the customs authorities is limited by the possibilities of information infrastructure and quality of data transmission channels. Many crossing points, especially at remote borders, use a low-speed data link with the use of satellite equipment.

Important priorities in the use of information technology for the field of foreign economic activities (FEA) is introduction of a comprehensive risk management system and development of e-declaration systems (Cantens, 2015, Kęsek, R., Boroda, M., & Józwick, Z., 2016, Gwardzińska, 2012, Komarov, 2016, Kostenko, 2016, Maksimova & Sagaryova, 2014, Nelípovich, 2018). The role of information technology was highlighted in the International Convention on the Simplification and Harmonization of Customs Procedures (Hoffman, 2018, Jablonskis, Petersone & Ketners, 2018, Kyoto Convention, 1978), which:

- provides the maximum practical use of information technology;
- considers information technologies as one of the principles of customs clearance, implementation of which facilitates simplification and harmonization of customs procedures;
- establishes a standard rule for the use of information technology and electronic communication to improve customs control.

Current Ukrainian legislation provides two following ways of declaring

goods in an electronic form, which are different from the procedure for the transmission of electronic information:

- data transmission with the help of a direct link between the customs authority and the declarant through the information terminal when the latter is connected to the local computer networks of the Unified automated information system of the State fiscal service of Ukraine (in case of providing a customs declaration in paper form, introduction of its electronic copy can be also carried out with the help of an information terminal);

- submission of the information in an electronic form using Internet to the customs authorities.

Implementation of the e-declaration of goods procedure allows to form the necessary conditions for the application of information technologies at a qualitatively new level and ensures implementation of e-document administration between customs and foreign economic entities using the e-digital signature mechanism.

The electronic form of declaration is focused on the implementation of a unified algorithm of automated processing of the information declared in the customs declaration, at the level of customs with the implementation of automated format-logical control, risk analysis and issuance of various warnings for officials of customs authorities, carrying out customs control and customs clearance of goods. The positive result of the application of e-declaration of goods is confirmed by the experience of customs authorities of the majority of the foreign countries.

E-declaration of foreign trade goods of business entities allows to optimize the time and cost of business, creates favorable conditions for the development and acceleration of trade, reduces the differences between the customs procedures of the EU countries.

An analysis of the practice of customs services in Europe testifies that from year to year they gradually deviate from fiscal functions and are increasingly focusing on creating the most favorable conditions for the development of foreign trade, as well as protective work. These steps are an objective consequence of the creation of a transparent customs legislation, a controlled market and the transparent operation of enterprises in these countries. Recent developments, in particular regarding e-declaration, also indicate that the Ukrainian state will sooner or later come to this.

Therefore, the simplification of customs control and customs clearance through the application of e-customs declarations, brings customs procedures in Ukraine closer to European and world standards and significantly facilitates the work of law-abiding entities of foreign economic activity. With regard to the customs services the systemic simplification of customs control procedures moves the attention of customs authorities towards a selective control of goods. In this case, analysis and risk management are of particular importance. Active work in this area of specialists of the relevant departments and specialized customs offices of State Fiscal Service of Ukraine ensures the effectiveness of e-declaration using, promotes the development and introduction of new technologies for the provision

of services to economic entities, selection and management of requests during the customs clearance of foreign trade cargoes in an automated mode.

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The increase of tasks and scientific information causes the appearance of common threats exceeding the bounds of one state. Overpopulation, shortage of water and energy, environmental pollution, economic catastrophes, spreading of uncontrolled diseases and excluding of human labor with machines threaten everybody. In spite of the fact that most people try to soften the existing state, our social and environmental problems remain urgent while just several powerful states control and consume larger part of world resources causing hunger, terrible wars and extinction of certain groups of population.

An alternative version of world economy incomparable with any of the existing economic systems was suggested by Jacque Fresco and his team in 1994.